



General Assembly

January Session, 2009

**Committee Bill No. 5189**

LCO No. 4750

\*04750HB05189PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD )

**AN ACT CONCERNING A LOCAL OPTION TO IMPOSE A LODGING  
OCCUPANCY TAX.**

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1      Section 1. (NEW) (*Effective July 1, 2009, and applicable to sales*  
2      *occurring on or after July 1, 2009*) (a) As used in this section,  
3      "municipality" means any town, city or borough, consolidated town  
4      and city or consolidated town and borough.

5      (b) Any municipality, by ordinance adopted by its legislative body,  
6      may impose a sales tax of not more than one per cent of the gross  
7      receipts from sales within the meaning of subdivision (2) of subsection  
8      (a) of section 12-407 of the general statutes by any hotel or lodging  
9      house located within the boundaries of such municipality.

10      (c) The Commissioner of Revenue Services and a municipality that  
11      imposes a tax under this section shall enter into a memorandum of  
12      understanding to facilitate collection of such tax and payment to the  
13      municipality.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2009, and applicable to sales occurring on or after July 1, 2009</i>	New section

***Statement of Purpose:***

To provide an additional source of revenue to municipalities by authorizing a local hotel occupancy tax.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*

Co-Sponsors: REP. DILLON, 92nd Dist.

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